

ACTS AND RESOLVES

PASSED BY THE

FORTY-FIRST LEGISLATURE

OF THE

STATE OF MAINE.

1862.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840, and March 16, 1842.

> AUGUSTA: STEVENS & SAYWARD, PRINTERS TO THE STATE. 1862.

PUBLIC LAWS

OF THE

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exhibit to such assessors proper evidence thereof, said assessors CHAP. 105. shall assess such standing wood and timber to the person owning the same under said contract of sale, and not to the owner of said real estate.

Sect. 2. A lien is hereby created on such standing wood and timber, for the payment of all taxes legally assessed thereon; and said lien may be enforced by the collector to whom the tax shall be committed, by a sale of the wood and timber when cut, in the same manner as other property may be seized and sold by said collector under the provisions of section eighty-eight of said chapter.

[Approved March 15, 1862.]

-a lien created thoreon.

-how enforced.

Chapter 105.

An act requiring constables and collectors of taxes to give receipts in certain cases.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECT. 1. The constable or collector of any city, town or parish, on payment of any tax committed to him for collection, and on demand for the same by the party so paying, shall give a receipt therefor. If such constable or collector unreasonably neglect or refuse to comply with the provisions of this section, he shall forfeit and pay to the party aggrieved the sum of five dollars, to be recovered by him in an action of debt.

SECT. 2. This act shall take effect from and after its approval by the governor.

[Approved March 15, 1862.]

Constable or collector to give receipt on demand.

Penalty for refusal, &c.

Chapter 106.

An act iu relation to suits in court, against persons enlisted as volunteers, in the iu the service of the United States or this State.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. Any action of contract or review now pending, or which may be commenced against any person, who is or shall be mustered as a volunteer into the service of the United States, or this state, during the present rebellion, shall at the request of the defendant, be continued without cost to either party, till his term of

Actions of contract or review against volunteers, how disposed of,